

(1954) Department.

SERIES

U.U. NO. 548

Dated 7-3-1961

[Despatch Abstract.]

**Excise - Medicinal preparations containing self generated
levy of duty.**

Back Papers.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
Ms	298		14-2-46	Ms	1579		21-6-20
"	102		16-1-46		2160		21-10-36
	84		12-1-45		552		13-31-28
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Further Papers.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
Y.M.	4165	Deo	1-10-52				

GOVERNMENT OF MADRAS.

ABSTRACT.

Excise - Medicinal preparations containing & self generated
spirit - levy of duty

REVENUE DEPARTMENT.

G.O.MS.NO.548.

Dated 7-3-1949.

Read:-

- 1.G.O.Ms.298 Revenue,dated 14--2--46.
- 2.From the Board of Revenue,CR.29684 Abk/46 XC1
dated 29-8-47.
- 3.From the Principal, College of Indian Medicine,
letter No.38706/47 A1 dated 25-9-47.
- 4.From the Special Officer for the Re-organisation
of the Department of Indian Medicine Letter No.
11100-2B/47 dated 28-11-47.

ORDER:

The Government have examined the proposals of the Board of Revenue regarding the levy of duty on medicinal preparations containing alcohol produced by fermentation during the process of manufacture and have decided that the existing orders for the levy of duty may stand subject to the modification that no preparation which contains more than 20% proof spirit should be exempted from duty even if it is considered to be a purely Ayurvedic preparation and that the competent medical authority appointed by the Government should be consulted by the Board of Revenue before deciding whether a preparation is purely Ayurvedic or not.

2. The Government direct that the competent medical authority who should be consulted by the Board of Revenue to decide whether a preparation is purely Ayurvedic or not shall be the Principal, College of Indian Medicine.
3. The Board of Revenue is requested to revise suitably the executive instructions in Annexure II to its Reference Cr.No.29684 Abk/46 XC1 dated 29-8-47.
4. The appended notifications will be published in the Fort St.George Gazette.

Sd...
1/2/49.

To the Board of Revenue (Excise).
The Principal, College of Indian Medicine.
The Accountant General thro' Finance.
The Secretary, All India Congress Committee, Janthar Manthor Road,
New Delhi.
The Secretary, Indian Chemical Manufacturers' Association,102 A,Netaji
Subash Chandra Bose, Road, Calcutta.
The Managing Director, Alembia Chemical Works Baroda.
The Superintendent, Government Press for publication of notification
in the Fort St.George Gazette, and for correction slips ^{issuing}
Madras to the Prohibition Act and rules thereunder with reference
to ~~the~~ Notification II.

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APPENDIX.

NOTIFICATION N.I.

In exercise of the powers conferred by section 17 of the Madras Abkari Act, 1886 (Madras Act I of 1886) and of all other powers hereunto enabling, His Excellency the Governor of Madras hereby makes the following amendment to Revenue Department Notification No. 98, dated the 14th February, 1946 published at p.145 of Part I of the Fort St. George Gazette, dated the 19th February 1946.

AMENDMENT.

For the proviso at the end of the said notification, following proviso shall be substituted, namely:-

"Provided that purely Ayurvedic preparations containing 20% or less of proof spirit self-generated as aforesaid shall be exempted from duty and decision of the Board of Revenue, Madras, arrived at in consultation with the competent medical authority appointed by the Government as to whether any medicinal preparation is or is not a purely Ayurvedic preparation eligible for exemption from duty, shall be final".

NOTIFICATION N.II.

In exercise of the powers conferred by section 18 A of the Madras Prohibition Act, 1937 (Madras Act X of 1937) and of all other powers hereunto enabling, His Excellency the Governor of Madras directs *here* that medical preparations containing spirit self-generated from grapes, grape juice or raisins which are similar to medicated wines shall be included in the term 'medicated wines' and duty shall be levied at Rs.35/- per proof gallon on the spirit contained in such medicinal preparations permitted to be imported, exported transported, manufactured, issued from any manufactory or institution or sold under the provisions of the said Act or any rule, notification, licence or permit issued thereunder:

Provided that purely Ayurvedic preparations containing 20% or less of proof spirit self-generated as aforesaid shall be exempt from duty and the decision of the Board of Revenue, Madras, arrived at in consultation with the competent medical authority appointed by the Government, as to whether any medicinal preparation is or is not a purely Ayurvedic preparation eligible for exemption from duty, shall be final.

Sd...
1-2-49.

/True Copy/


OFFICE ASSISTANT.
MADRAS RECORD OFFICE.